

Town of Truckee Active Transportation System Audit Report



Audit Report
December 2018

PREPARED BY:

California Department of Transportation
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*“Provide a safe, sustainable, integrated and efficient transportation system
to enhance California’s economy and livability”*

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SUMMARY, OBJECTIVES, SCOPE, METHODOLOGY, BACKGROUND, AND CONCLUSION

SUMMARY

The Independent Office of Audits and Investigations (IOAI), California Department of Transportation (Caltrans), audited the Town of Truckee's (Town) project deliverables (i.e. outputs) and outcomes of Active Transportation Program (ATP) agreement APTL 5473(021) (Agreement), project name Glenshire Drive Pedestrian and Bicycle Improvement Project (Project). We found that the initial pedestrian and bicyclist (User) counts, project deliverables and outcomes from the project allocation of \$905,000 were consistent with the executed Agreement, ATP Application, and the California Transportation Commission (CTC) ATP guidelines. The audit of the project outcomes was limited to the Town's beginning User counts as the one and five-year outcome milestones are not yet due.

OBJECTIVES

We performed our audit to determine whether project deliverables and outcomes were consistent with the project scope, schedule, and benefits described in the Agreement or approved amendments, the ATP Application, and the CTC ATP Guidelines. Our audit period was from June 30, 2016, to October 10, 2018.

SCOPE

The Agreement was between Caltrans and the Town. The audit was limited to compliance activities. Our field work was completed on October 17, 2018. Transactions occurring subsequent to this date were not tested and, accordingly, are not reflected in our conclusion.

METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit was less in scope than an audit performed for the purpose of expressing an opinion on the financial statements of the Town. Therefore, we did not audit and are not expressing an opinion on the Town's financial statements.

The audit included interviews of Town staff, review of prior audit reports, assessment of internal controls, review of project deliverables and outcomes, and obtaining an understanding of the Town's grant management system. The audit also included review of project reports and a visit to the project site. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the data and the records selected.

BACKGROUND

The ATP was created by Senate Bill 99 (Chapter 359, Statutes of 2013) and Assembly Bill 101 (Chapter 354, Statutes of 2013) to encourage increased use of active modes of transportation. The ATP consolidated various transportation programs into a single program and was originally funded at about \$123 million a year from a combination of state and federal funds. Recently, the Road Repair and Accountability Act of 2017, Senate Bill 1 (Chapter 20, Statutes of 2017) added approximately \$100 million per year in available funds for the ATP.

The audited project constructed Class II Bike Lanes on Glenshire Drive and Dorchester Drive and an improved pedestrian crossing on Glenshire Drive near the Truckee River Legacy Trail Trailhead.

CONCLUSION

Based on our audit, project deliverables and outcomes were consistent with the project scope, schedule, and benefits described in the Agreement, ATP application, and the CTC ATP Guidelines. The outcomes could not be fully assessed as the milestones were estimated for one and five-year periods after the project becomes operable; therefore, at the time of this audit the outcomes were not yet due.

The report is a matter of public record and will be placed on Caltrans' webpage, which can be viewed at: ig.dot.ca.gov.

If you have questions, please contact Luisa Ruvalcaba, Audit Manager, at (916) 323-7888.

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December 20, 2018